

IRISH LAND COMMISSION (ACCOUNT).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

A C C O U N T

OF

THE IRISH LAND COMMISSION

For the Year ended 31st March 1901;

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 22nd August 1881 to the 31st March 1901.

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(PRESENTED PURSUANT TO ACT 44 & 45 VICT. c. 59, s. 56.)

*Ordered, by The House of Commons, to be Printed,
14 March 1902.*

L O N D O N :
PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE KING'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

PROCEEDINGS UNDER THE LAND PURCHASE ACTS.

1. The Receipts and Expenditure of the Irish Land Commission, under the various Acts relating to Land Purchase in Ireland, are recorded in this Account.

The amount advanced in former years out of the Local Loans Fund for the purchase of land under the Land Purchase Acts, 1881-83, was 10,294,534*l.* 10*s.* 11*d.*, less 21,200*l.* Guarantee Deposits applied in reduction thereof, making a net advance of 10,273,334*l.* 10*s.* 11*d.* Of this sum 1,162,218*l.* 4*s.* 2*d.* has been repaid, and 4,785*l.* 10*s.* 8*d.* written off as loss, leaving the balance due at the close of the year as 9,106,320*l.* 16*s.* 6*d.*

Under the Acts of 1891 and 1896 Guaranteed Land Stock has been issued for the purchase of holdings to a total amount of 9,116,176*l.* 18*s.* 4*d.*, of which 1,987,917*l.* was issued during the year 1900-01.

HEAD RENTS and other CHARGES on VARIOUS HOLDINGS (page 6).

2. In the case of the estate of M. A. Delmege, to which reference has been made in previous Reports, there was a net excess of Receipts at the close of the year amounting to 35*l.* 11*s.* 8*d.*, over the amount required for payment of Head Rent. According to the terms of the Treasury Letter of the 26th April 1893, appended to the Report on the Account for the year 1892-93, "it will be a matter for consideration, when the Head Rent and drainage charge have been cleared off, whether any surplus receipts may go to the Local Loans Funds." In the meantime the excess Receipts remain in the hands of the Commissioners.

With regard to the estate of M. Fitzgerald, the excess of payments of Head Rent over receipts from letting, amounted at the close of the year to 168*l.* 17*s.* 4*d.*

GUARANTEED LAND STOCK—ISSUES—PURCHASE OF LAND
(IRELAND) ACT, 1891 (page 8).

3. During the year further advances of 27,741*l.* have been made to the Congested Districts Board for the purchase of estates under the provisions of Section 43 of the Land Law (Ireland) Act, 1896. An advance of 1,800*l.* has also been made for the purchase under Section 40 of the same Act, by the Congested Districts Board of the Netterville Estate, County Galway, in the Land Judges' Court, making, with the advances of 327,185*l.* 7*s.* 9*d.* referred to in the 4th paragraph of my Report of last year, a total of 356,726*l.* 7*s.* 9*d.*

STATEMENT of CAPITAL BALANCES in respect of ADVANCES, &c. (page 11).

Tramways and Public Companies (Ireland) Act, 1883.

4. In continuation of the remarks in former Reports relating to the loan of 42,300*l.* made to the Irish Land Purchase and Settlement Company, in the year 1887-88, I have to state that the Balance of Principal outstanding has been further reduced to 31,972*l.* 16*s.* 1*d.*

D. C. Richmond,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
16 January 1902.

I.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION
 48 & 49 Vict. c. 73, 50 & 51 Vict. c. 16, 54 & 55 Vict. c. 48,

Dr.

I. (A).—(CASH).

RECEIPTS.	In the Year ended 31st March 1894.
GENERAL ACCOUNT.	£. s. d.
Balance on 1st April 1893 - - - - -	66,641 9 7
National Debt Commissioners (Issue) Acts, 1855-57: Issues from the Local Loans Fund - - - - -	80,800 - -
National Debt Commissioners (Repayment of Principal): Principal repaid by Borrowers - - - - -	105,584 4 4
National Debt Commissioners (Interest): Interest received from Borrowers - - - - -	253,186 18 6
Advances (Principal): Transfer from Local Loans (Principal) Account of principal repaid by Borrowers - - -	
LAND LAW (IRELAND) ACT, 1881 (SECTION 28).	
Purchases by Tenants from their Landlords (Sections 24 and 25) - - - - -	1,394 18 10
Purchases by Tenants from the Land Commission (Section 25) - - - - -	503 16 11
Purchases by Persons other than Tenants (Section 27) - - - - -	- 19 11
Arrears of Rent Act (Section 49): Repaid by Landlord - - - - -	8 19 4
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883 (SECTION 15).	
Public Companies in respect of Purchases of Estates - - - - -	1,618 7 1
PURCHASE OF LAND (IRELAND) ACT, 1885 (SECTION 4).	
Advances of the whole Purchase Money - - - - -	98,562 14 4
Advances of three-fourths of the Purchase Money - - - - -	4,193 13 2
Advances to Persons other than Tenants - - - - -	0 - 9
Local Loans Fund (Principal): Transfer from National Debt Commissioners' (Tenants) Account of Amount of Net Advances, and of Investments, &c., of Sums retained as Guarantee Deposits - - - - -	78,196 18 1
Sales of Holdings (Act 1867, Section 30) - - - - -	2,516 7 4
Guarantee Deposits (Acts 1855-57): Cash Deposits, 1886: Ordinary Cash Deposits, Dividends, &c., accrued on Investments at Date of Purchase, and Proceeds of Sale of Securities - - - - -	14 14 9
Guarantee Deposits (Acts 1891-94):* Cash Deposits, Dividends, &c., accrued on Investments at Date of Purchase and Proceeds of Sale of Securities (purchased at request of Depositors) - - - - -	710 3 7
Dividends and Interest on Guarantee Deposits: Dividends, &c., on Securities purchased at request of Depositors (Acts 1886 to 1891), and on Guaranteed Land Stock retained; and Transfer from National Debt Commissioners' (Interest) Account of Amount of Interest on Uninvested Deposits (Acts 1855-57) - - - - -	40,082 4 10
Miscellaneous Receipts and Payments: Fees and Costs - - - - -	1,016 15 8
Property and Income Tax - - - - -	1,241 10 1
Sundry Estates Accounts: Sums carried to Credit - - - - -	64,298 15 6
Proceeds of Securities sold - - - - -	113,563 1 6
Payments into Court (Suits' Accounts): Under the Land Law (Ireland) Act, 1881 (Section 1) - - - - -	39 11 10
Carried forward - - - £.	264,268 4 8

* For amount of Guarantee Deposits retained out of Stock issued, see page 8.

under the Provisions of ACTS 44 & 45 Vict. c. 49, 45 & 46 Vict. c. 47, 46 & 47 Vict. c. 43, 54 & 55 Vict. c. 57, and 59 & 60 Vict. c. 47 for the Year ended 31st March 1901.

I. (A.)—(CASH).

Cr.

EXPENDITURE.	In the Year ended 31st March 1901.
GENERAL ACCOUNT.	£. s. d.
National Debt Commissioners (Jewson) Acts, 1885-87:	
Transfer to Local Loans Fund (Principal) Account of Amount of Net Advances and of Investments, &c., of Sums retained as Guarantee Deposits	75,196 18 1
National Debt Commissioners (Repayment of Principal):	
Amount paid over to Local Loans Fund	106,824 11 5
National Debt Commissioners (Interest):	
Amount paid over to Local Loans Fund	246,108 12 4
Transfer to Account of Dividends, &c., on Guarantee Deposits	39,437 9 1
Local Loans Fund (Principal):	
Transfer to Advances (Principal) Account of Amount of Principal repaid by Borrowers	106,664 4 4
Sales of Holdings (Act 1887, Section 86)	3,476 9 7
Guarantee Deposits (Acts 1885-87):	
Retained (Invested in Securities, paid to Owners, or applied in Discharge of Debts)	75,196 18 1
Cash Deposits, 1885 (Invested in Securities, paid to Owners, or applied in Discharge of Debts)	803 3 10
Guarantee Deposits (Acts 1885-94):	
Invested in Securities at request of Depositors, paid to Owners, or applied in Discharge of Debts	372 8 8
Dividends and Interests on Guarantee Deposits:	
Payments to Depositors of Dividends on Securities purchased at request, on Guaranteed Land Stock retained, and on Uninvested Deposits (Acts 1885, 1887)	66,054 4 10
Miscellaneous Receipts and Payments:	
Fees and Costs	34 2 6
Balance paid to H.M. Exchequer	695 6 4
Property and Income Tax	1,641 10 1
Sundry Estate Accounts:	
For Payments to Mortgagees, &c.	166,047 2 6
Amount invested in Securities	5,966 18 6
Payments out of Court (Solicitors' Accounts):	
Under the Land Law (Ireland) Act, 1881 (Section 1)	60 0 0
Cashed forward	598,015 11 1

I. (A.)—(CASH)—continued.

RECEIPTS.	In the Year ended 31st March 1901.
GENERAL ACCOUNT—continued.	
Brought forward - - -	£ s. d. 964,202 4 4
ARRRARS OF RENT (IRELAND) ACT, 1882 (SECTION 16).	
Irish Church Temporalities Account - - - - -	
Advances under 16th Section:	
For Arrears repaid, including Interest - - - - -	1,552 15 5
Head Rents and other Charges on various Holdings - - - - -	151 - -
TOTAL, GENERAL ACCOUNT - - - £.	966,214 15 4
SEPARATE CREDITS ACCOUNT (30 & 31 Vict. c. 33, s. 16).	
Sums carried to Credit by Order of Court - - - - -	12,094 13 4
Proceeds of Securities sold - - - - -	8,728 - -
TOTAL, SEPARATE CREDITS ACCOUNT - - - £.	17,893 13 4
LAND PURCHASE ACCOUNT (34 & 35 Vict. c. 48, s. 4).	
Interest and Sinking Fund (Installments):	
Installments of Interest - - - - -	{ Current - - - - - 195,502 2 2 Arrears - - - - - 7,656 17 2
Installments of Sinking Fund - - - - -	{ Current - - - - - 68,507 5 1 Arrears - - - - - 2,505 12 6
Purchasers' Insurance	
Repayments by National Debt Commissioners - - - - -	8 15 10
Sinking Fund (Miscellaneous):	
Redemption Moneys - - - - -	3,641 10 10
Former County Percentages - - - - -	14,688 9 2
Miscellaneous Receipts - - - - -	1,349 2 1
Guarantee Fund:	
Advances from Guarantee Fund, to meet deficiencies - - - - -	17,735 14 8
Landlords' Interest in lieu of Rent (Act 1890, Section 36) - - - - -	93,555 11 5
TOTAL, LAND PURCHASE ACCOUNT - - - £.	322,329 4 4
GRAND TOTAL, CASH ACCOUNT - - - £.	1,579,697 19 -

SUMMARY OF CASH

	General Account.
Cash Balance:	£ s. d.
Bank of Ireland - - - - -	53,321 5 7
Less—Outstanding Orders - - - - -	4,938 2 9
	£ 50,518 - 10
Sub-Accountants - - - - -	189 15 9
TOTAL - - - £.	50,573 5 1

I. (A).—(CASH)—continued.

EXPENDITURE	In the Year ended 31st March 1901.
GENERAL ACCOUNT—continued.	
Brought forward	£ s. d. 656,315 11 1
ARREARS OF RENT (IRELAND) ACT, 1882.	
Irish Church Temporalities Account	
Advances under 15th Section:—	
Transfer to Irish Church Temporalities Account of the amount repaid	1,694 7 1
Head Rents and other Charges on various Holdings	95 2 11
TOTAL, GENERAL ACCOUNT £.	658,007 8 1
SEPARATE CREDITS ACCOUNT (50 & 51 Vict. c. 59, s. 14).	
Payments to Vendors, Mortgagees and others	16,946 8 0
Amount invested in Securities	4,532 10 0
TOTAL, SEPARATE CREDITS ACCOUNT £.	21,478 18 0
LAND PURCHASE ACCOUNT (54 & 55 Vict. c. 46, s. 4).	
Interest and Sinking Fund Installments:	
Payments of Interest and Dividends	207,929 - 9
Payments to National Debt Commissioners on account of Sinking Fund	67,314 0 1
Purchasers' Insurance:	
Transfer to Interest and Sinking Fund (Installments) Account	8 16 10
Sinking Fund (Miscellaneous):	
Payments to National Debt Commissioners	19,325 2 10
Guarantee Fund:	
Repayment of Advances (Arrears)	6,701 16 5
Landlords' Interest in lieu of Rent (Act 1895, Section 85)	91,265 19 4
TOTAL, LAND PURCHASE ACCOUNT £.	385,236 4 1
Balance on 31st March 1901	65,917 10 4
GRAND TOTAL, CASH ACCOUNT £.	1,079,957 19 -

BALANCES on 31st March 1901.

Separate Credits Account.	Land Purchase Account.	TOTAL.
£ s. d. 15,115 13 10	£ s. d. 4,532 2 1	£ s. d. 19,647 15 11
265 13 11	668 12 10	5,223 12 6
14,849 16 11	5,200 2 5	60,364 7 -
—	197 - 11	526 16 5
14,857 16 11	5,397 2 4	65,917 10 4

Dr.

I. (B.)—SECURITIES.

SECURITIES PURCHASED, &c.		In the Year ended 31st March 1903.
		£ s. d.
Balance on 1st April 1900		988,635 12 10
Guarantee Deposits (Acts 1885-87) :		
Securities Purchased at the request of Depositors, or carried to this Account		474 12 1
Guarantee Deposits (Acts 1891-93) :		
Guaranteed Land Stock issued and retained out of Advances of the whole Purchase Money, or Purchased at the request of Depositors		138,182 13 8
Other Securities Purchased at the request of Depositors		84 17 2
Sundry Estate Accounts :		
Guaranteed Land Stock issued to this Account or Purchased		685,822 10 8
Other Securities Purchased or Transferred to this Account		23,889 17 5
Separate Credits Account :		
Guaranteed Land Stock issued to this Account or Purchased		21,148 16 8
Other Securities Purchased or Transferred to this Account		10,924 19 8
TOTAL £.		1,543,260 19 10

Dr.

I. (C.)—GUARANTEED LAND STOCK LIABILITY.

STOCK ISSUED.		
		£ s. d.
Balance		1,116,379 9 1
Stock Liability Account :		
For Stock issued in the Year 1900-1901		1,987,917 - -
TOTAL £		2,304,296 9 1

Dr.

I. (D.)—GUARANTEED LAND STOCK authorized to be Created

STOCK AUTHORIZED TO BE CREATED.		
		£ s. d.
Balance		122,716 1 8
Amount created by Treasury Warrant in the Year 1900-1901		1,900,000 - -
TOTAL £.		2,022,716 1 8

Irish Land Commission,
22 July 1901.

J. J. Sheppard, Accountant.

I certify that this Account has been examined

Examined,
J. C. King.

I. (B).—SECURITIES.

Cr. =

SECURITIES SOLD, &c.	In the Year ended 31st March 1901.
Guarantee Deposits (Acts 1885-87):	
Securities Sold or Transferred - - - - -	£. s. d. 15,380 25 2
Guarantee Deposits (Acts 1893-95):	
Sale of Guaranteed Land Stock (retained from Advances or Purchased at request of Depositors) - - - - -	9,863 - -
Sale or Transfer of other Securities - - - - -	60 - -
Sundry Estate Accounts:	
Guaranteed Land Stock Sold or Transferred - - - - -	475,022 3 11
Other Securities Sold or Transferred - - - - -	29,264 6 9
Separate Credits Accounts:	
Guaranteed Land Stock Sold or Transferred - - - - -	30,197 8 2
Other Securities Sold or Transferred - - - - -	5,593 8 10
By Balance on 31st March 1901 - - - - -	1,235,416 19 0
Guaranteed Land Stock - - - - - £. s. d. 1,021,533 16 -	
Other Securities - - - - - 223,883 3 -	
Total - - - - - £. 1,245,416 19 -	
TOTAL - - - - - £.	1,545,510 19 10

PURCHASE OF LAND (IRELAND) ACT, 1891.

Cr.

STOCK CANCELLED	
For Stock Liability Account:	
For Stock Cancelled in the Year 1900-1901 - - - - -	£. s. d. 1,474 2 9
Balance - - - - -	9,105,553 6 4
TOTAL - - - - - £.	9,107,027 8 1

and Issues thereof, PURCHASE OF LAND (IRELAND) ACT, 1891.

Cr.

STOCK ISSUED AND INSCRIBED	
Amount issued by Irish Land Commission in the Year 1900-1901 - - - - -	£. s. d. 1,967,707 - -
Balance of Stock created but unissued - - - - -	63,333 1 6
TOTAL - - - - - £.	2,031,040 1 6

R. H. Meredith,
R. J. Lynch,
Patrick S. Wrench,
Gerald Fitzgerald,
Murray O'Brien,

Irish Land Commissioners.

under my directions, and is correct.

D. C. Richmond,
Comptroller General of His Majesty's Exchequer,
and Auditor General of Public Accounts.

COLLECTION STATEMENT.

II.—REPAYMENT OF ADVANCES.—Terminable Annuities, including Interest, under the LAND LAW (IRELAND) ACT, 1881, the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883, and the PURCHASE OF LAND (IRELAND) ACT, 1885.

ADVANCES.	Amount due 1st April 1900.	Rental.	TOTAL.	Received.	Amount due 31st March 1901.
LAND LAW (IRELAND) ACT, 1881.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
For Purchases by Tenants from their Landlords (24th and 25th Sections) -	148 14 4	0,885 2 4	4,063 16 8	4,890 1 1	53 15 7
For Purchases by Tenants from the Land Commission (26th Section) -	9 11 11	1,688 15 11	1,697 7 10	1,697 15 10	9 12 -
For Purchases by other than Occupying Tenants (27th Section) -	—	3 3 4	3 3 4	3 3 4	—
In respect of Arrears of Rent (28th Section) -	35 15 2	—	80 15 2	6 17 0	35 15 2
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883.					
For Purchases of Estates by Public Com- panies (18th Section) -	3,391 9 9	1,931 19 6	5,323 9 3	3,564 1 7	1,822 7 8
PURCHASE OF LAND (IRELAND) ACT, 1885.					
To Tenants, of the whole Purchase Money (3rd Section) (less Guarantees Deposits in Cash) -	10,471 17 2	369,555 5 1	380,027 6 8	369,922 8 10	10,183 1 3
To Tenants, of three-fourths of the Pur- chase Money (4th Section) -	296 4 7	15,213 6 -	15,479 10 7	13,332 4 2	347 4 3
To Persons other than Occupying Tenants, of one-half of the Purchase Money (7th Section) -	—	- 19 10	- 19 10	- 19 10	—
TOTALS - - - £	14,726 10 11	390,937 5 2	407,588 16 1	394,852 16 10	15,490 17 4

III.—REPAYMENT OF ADVANCES.—Terminable Annuities, including Interest, under the ARREARS OF RENT (IRELAND) ACT, 1882.

ADVANCES.	Amount due 1st April 1900.	Rental.	TOTAL.	Received (vide Account, p. 6).	Remitted or Written Off.	Amount due 31st March 1901.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
In respect of Arrears of Rent (16th Section) -	648 3 7	1,681 6 4	2,339 9 11	1,358 10 6	178 14 3	294 3 -

IV.—RENTS.—Estates Purchased pursuant to the PURCHASE OF LAND (IRELAND) ACT, 1891.

	Amount due 1st April 1900.	Rental.	TOTAL.	Received.	Remitted or Written Off.	Amount due 31st March 1901.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Rents of Unsold Holdings -	NIL.	NIL.	NIL.	NIL.	NIL.	NIL.

V.—REPAYMENT OF ADVANCES.—Terminable Annuities, including Interest, under the PURCHASE OF LAND (IRELAND) ACT, 1891; the REDEMPTION OF RENT (IRELAND) ACT, 1891; and the LAND LAW (IRELAND) ACT, 1896.

ADVANCES.	Arrears due 1st April 1901.	Rent.	TOTAL.	Received.	Arrears due 31st March 1901.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Tenants, of the Whole Purchase Money (New Guarantee Deposits in Cash) - - - - -	3,321 14 8	273,198 7 7	281,860 2 5	273,123 - 0	3,337 1 6
To Tenants, of three-fourths of the Purchase Money - - - - -	15 17 10	9,489 8 7	9,487 6 5	9,436 11 10	31 7 7
TOTALS - - - - £.	3,340 12 8	287,626 16 2	290,867 8 8	287,626 11 7	3,338 9 1

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me in respect of Terminable Annuities, in repayment of advances and for interest, under the Land Law (Ireland) Act, 1891, the Tramways and Public Companies (Ireland) Act, 1893, the Purchase of Land (Ireland) Act, 1893, the Arrears of Rent (Ireland) Act, 1891, the Redemption of Rent (Ireland) Act, 1891, the Purchase of Land (Ireland) Act, 1896, the Land Law (Ireland) Act, 1896, and for Rents, include the whole amounts received or receivable by me in respect thereof for the year ended 31st March 1901.

23 July 1901.

J. J. Sheppard, Accountant.

VI.—STATEMENT OF CAPITAL BALANCES in respect of Advances made under the LAND LAW (IRELAND) ACT, 1891, the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1893, and the PURCHASE OF LAND (IRELAND) ACT, 1896.

ADVANCES.	Balances Outstanding 1st April 1900.	Advanced within the Year (see Account, p. 5).	TOTAL.	Received within the Year (Principal, plus Account p. 6).	Repaid or Written Off.	Balances Outstanding 31st March 1901.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
LAND LAW (IRELAND) ACT, 1891.						
For Purchases by Tenants from their Landlords (25th and 30th Sections) -	150,125 12 5	—	150,125 12 5	1,594 10 10	—	148,530 2 7
For Purchases by Tenants from the Land Commission (29th Section) - - - - -	33,438 2 4	—	33,438 2 4	323 16 11	—	33,114 5 7
For Purchases by other than Occupying Tenants (27th Section) - - - - -	68 1 9	—	68 1 0	— 19 11	—	68 1 10
In respect of Arrears of Rent (16th Section) - - - - -	44 14 10	—	44 14 10	5 19 4	—	38 15 6
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1893.						
For Purchases of Estates by Public Companies (18th Section) - - - - -	31,358 8 2	—	31,358 8 2	1,615 7 1	—	29,742 16 1
PURCHASE OF LAND (IRELAND) ACT, 1896.						
To Tenants, of the whole Purchase Money (2nd Section) (New Guarantee Deposits in Cash) - - - - -	3,701,543 10 9	—	3,701,543 10 9	93,542 14 4	—	3,608,001 5 5
To Tenants, of three-fourths of the Purchase Money (4th Section) - - -	288,165 17 -	—	288,165 17 -	4,195 15 2	—	283,970 1 19
To Persons other than Tenants, of one- half of the Purchase Money - - -	480 5 5	—	480 5 5	5 - 0	—	435 7 8
TOTALS - - - - £.	3,212,355 - 10	—	3,212,355 - 10	100,564 4 4	—	3,111,790 15 8

VIII.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, under
48 & 49 Vict. c. 73, 50 & 51 Vict. c. 18, 54 & 55 Vict. c. 48, 54 & 55 Vict.

Dr.

I. (A).—(CASH).

RECEIPTS.	22nd August 1883 to 31st March 1900.	1st April 1900 to 31st March 1901.	TOTAL.
GENERAL ACCOUNT:	£ s. d.	£ s. d.	£ s. d.
To Balances, viz.:			
On 22nd August 1883	Nil.	—	Nil.
On 1st April 1900	—	60,641 9 7	—
National Debt Commissioners (Interest) Act, 1882: Income from His Majesty's Exchequer	304,000 — —	—	304,000 — —
National Debt Commissioners (Interest) Act, 1885-87: Income from the Local Loans Fund	8,839,000 — —	84,000 — —	8,923,000 — —
National Debt Commissioners (Repayment of Principal): Principal repaid by Borrowers	1,082,533 19 10	106,604 4 4	1,189,137 4 2
National Debt Commissioners (Interest): Interest received from Borrowers	2,959,665 6 10	268,253 14 6	3,227,918 1 4
Advances (Principal): Transfer from Local Loans (Principal) Account of Principal repaid by Borrowers:			
LAND LAW (IRELAND) ACT, 1881 (s. 38).			
Purchases by Tenants from their Landlords (s. 34 and 35)	80,839 8 6	1,004 10 10	81,843 19 1
Purchases by Tenants from the Land Commission (s. 26)	10,494 17 6	903 10 11	11,397 28 5
Purchases by Tenants other than Tenants (s. 27)	172 18 3	— 19 11	191 38 2
Advances of Rent Act (s. 66) repaid by Landlords	18,746 18 1	6 19 4	18,752 38 5
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883 (s. 13).			
Public Companies in respect of Purchases of Estates	6,311 14 10	1,615 7 1	7,926 22 11
PURCHASE OF LAND (IRELAND) ACT, 1885 (s. 4).			
Advances of the whole Purchase Money	334,840 5 4	95,682 14 4	430,522 19 8
Advances of three-fourths of the Purchase Money	40,405 5 —	4,185 13 2	44,590 18 2
Advances to Persons other than Tenants	202 11 7	5 — 9	207 12 6
Local Loans Fund (Principal): Transfer from National Debt Commissioners' (Interest) Account of amount of net advances and of Investments, &c., of sums retained as Guarantee Deposits	9,004,761 15 1	70,125 13 1	9,074,886 28 2
Sales of Holdings (Act 1887, s. 30)	15,827 18 8	2,436 7 4	18,263 26 2
Purchases and Sales of Estates:			
Proceeds of Sale of Estates	613,858 14 4	—	613,858 14 4
Proceeds of Sale of Guaranteed Land Stock (s. 14 of Act, 1887)	4,220 14 7	—	4,220 14 7
Guarantee Deposits (Acts 1883-87):			
Retained—Transfer from Advances (Principal) Account	1,800,297 — —	—	1,800,297 — —
Cash Deposits, 1885—Ordinary Cash Deposits, Dividends, &c., accrued on Investments at date of Purchase, and Proceeds of Sale of Securities	102,196 1 6	14 14 9	102,210 16 5
Deposits applied in reduction of Advances (sums received)	21,200 — —	—	21,200 — —
Guarantee Deposits (Acts 1891-93):			
Cash Deposits, Dividends, &c., accrued on Investments at date of Purchase, and Proceeds of Sale of Securities (pur- chased at request of Depositors)	82,821 3 11	740 5 7	83,561 18 8
Deposits applied in reduction of Advances (sums received)	373 — —	—	373 — —
Dividends and Interest on Guarantee Deposits:			
Dividends, &c., on Securities purchased at request of De- positors (Acts 1885 to 1891), and on Guaranteed Land Stock retained; and Transfer from National Debt Commissioners' (Interest) Account of amount of Interest on Uninvested Deposits (Acts 1888-87)	610,583 9 8	60,020 4 10	670,603 14 8
Dividends, &c., on Securities purchased out of Uninvested Deposits (Act 1891) (General Account)	5 5 4	—	5 5 4
Miscellaneous Receipts and Payments:			
Fees and Costs	10,146 5 5	1,016 10 3	11,162 15 8
Property and Income Tax	14,411 18 —	1,641 10 1	16,052 28 1
Carried forward	23,339,714 11 8	701,313 19 10	24,041,027 14 21

* For amount of Guarantee Deposits retained out of Stock issued, see page 18.

the Provisions of Acts 44 & 45 Vict. c. 48, 45 & 46 Vict. c. 47, 46 & 47 Vict. c. 43, c. 57, and 59 & 60 Vict. c. 47, for the Period from 22nd August 1881 to 31st March 1901.

I. (A.)—(CASH).

Cr.

EXPENDITURE.	22nd August 1881 to 31st March 1900.	1st April 1900, to 31st March 1901.	TOTAL.
GENERAL ACCOUNT.			
National Debt Commissioners (Issues) Act, 1881:			
Amount Advanced	£. s. d.	£. s. d.	£. s. d.
Balance surrendered to Local Loans Fund	301,694 10 11	—	301,694 10 11
	2,105 9 1	—	2,105 9 1
National Debt Commissioners (Issues) Act, 1885-87:			
Transfer to Local Loans Fund (Principal) Account of Amount of Net Advances and of Investments, &c., of sums retained as Guarantee Deposits	3,793,657 4 2	78,196 18 1	3,765,461 2 3
National Debt Commissioners (Repayment of Principal):			
Amount paid over to Local Loans Fund	1,665,242 — 2	106,234 11 5	1,771,476 11 7
National Debt Commissioners (Interest):			
Amount paid over to Local Loans Fund	2,481,717 14 0	242,106 12 4	2,723,823 7 1
Transfer to Account of Dividends, &c., on Guarantee Deposits	477,391 14 3	39,657 9 1	517,048 2 6
Advances (Principal):			
For Net Advances made to Borrowers (Acts 1881 to 1887), and Transfer of Amount of Deposits to Guarantee Deposits (Acts 1885-87), Account:			
LAND LAW (IRELAND) ACT, 1881 (s. 28).			
Purchases by Tenants from their Landlords (s. 28 and 37)	191,625 — —	—	191,625 — —
Purchases by Tenants from the Land Commission (s. 36)	48,928 — —	—	48,928 — —
Purchases by Persons other than Tenants (s. 37)	545 — —	—	545 — —
Landlords in respect of Arrears of Rent (s. 52)	18,793 10 11	—	18,793 10 11
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883 (s. 15).			
Public Companies for the Purchase of Estates	42,500 — —	—	42,500 — —
PURCHASE OF LAND LAW (IRELAND) ACT, 1885.			
Tenants of the whole Purchase Money (s. 5) (Less Guarantee Deposits in Cash, applied in reduction thereof)	8,611,958 — —	—	8,611,958 — —
Tenants of Three-fourths of the Purchase Money (s. 4)	329,315 — —	—	329,315 — —
Persons other than Tenants of half the Purchase Money (s. 7)	727 — —	—	727 — —
Local Loans Fund (Principal):			
Transfer to Advances (Principal) Account of Amount of Principal repaid by Borrowers	1,665,242 19 10	106,234 4 4	1,771,476 4 2
Sales of Holdings (Act 1887, s. 30)	13,513 — 5	3,479 9 7	16,992 10 —
Purchases and Sales of Estates:			
Purchase Money, Expenses, &c. (ss. 26 and 29 Act, 1881, and ss. 5 and 14 Act, 1885)	611,752 8 11	—	611,752 8 11
Guarantee Deposits (Acts, 1885-87):			
Retained (Invested in Securities, paid to Owners, or applied in discharge of Debts)	595,444 4 2	78,196 18 1	673,641 2 3
Cash Deposits, 1885 (Invested in Securities, paid to Owners, or applied in discharge of Debts)	27,227 1 0	866 3 19	28,093 5 4
Deposits applied in reduction of Advances (sums applied)	21,200 — —	—	21,200 — —
Guarantee Deposits (Acts 1881-86):			
Invested in Securities at request of Depositors, paid to Owners, or applied in discharge of Debts	62,767 12 4	372 8 8	63,140 1 2
Applied in reduction of Annuities (sums applied)	170 — —	—	170 — —
Invested in Securities (General Account)	—	—	—
Dividends and Interest on Guarantee Deposits:			
Payments to Depositors of Dividends on Securities purchased at request, on Guaranteed Land Stock retained, and on Unretained Deposits (Acts 1885-87).	60,026 5 5	60,026 4 10	60,052 11 3
Payments to Depositors on account of Securities purchased (General) Account and on Cash Deposits unretained (Act 1881).	5 3 4	—	5 3 4
Miscellaneous Receipts and Payments:			
Fees and Costs	778 14 9	94 5 6	873 20 5
Salaries paid to His Majesty's Exchequer	5,187 4 4	896 8 4	6,083 12 8
Property and Income Tax	14,614 18 —	1,641 10 1	16,255 8 1
Carried forward	£. 26,366,514 1 7	727,869 4 2	27,094,383 7 9

Dr.

I. (A.)—(CASH)—continued.

RECEIPTS.	From August 1881 to 31st March 1904.	1st April 1882 to 31st March 1901.	TOTAL.
GENERAL ACCOUNT—continued.	<i>£.</i> <i>s.</i> <i>d.</i>	<i>£.</i> <i>s.</i> <i>d.</i>	<i>£.</i> <i>s.</i> <i>d.</i>
Brought forward	26,373,744 11 4	787,313 12 10	27,097,416 14 11
Renties Estates Accounts:			
Sums carried to credit	1,591,929 4 7	64,296 13 6	1,656,225 3 1
Proceeds of Securities sold	1,114,233 18 2	112,808 1 6	1,227,041 19 8
Payments into Court (Sellers' Accounts):			
Under the Land Law (Ireland) Act, 1883 (s. 1)	6,176 18 1	89 11 10	6,265 9 11
Under the Arrears of Rents (Ireland) Act, 1882	15,519 3 10	—	15,519 3 10
Proceeds of Securities Sold	1,665 13 7	—	1,665 13 7
ARREARS OF RENT (IRELAND) ACT, 1882 (s. 15).			
Irish Church Temporalities Account:			
For Amount transferred to provide for Advances and other Charges	350,000 — —	—	350,000 — —
For Advances refunded	36 11 10	—	36 11 10
Advances under 16th Section:			
For Amount repaid, including Interest	22,968 18 1	1,848 10 3	24,816 8 4
Designated Districts Fund:			
For Interest on Securities held under s. 40 (5) Act, 1891	505 2 4	—	505 2 4
Head Rents and other Charges on various Holdings	1,767 6 8	161 — —	1,928 6 8
TOTAL, GENERAL ACCOUNT	29,572,651 4 10	965,514 15 4	30,538,165 10 7
SEPARATE CREDITS ACCOUNT (30 & 31 Vict. c. 33, s. 14).			
Sums carried to Credit by Order of Court	3,799,766 19 6	13,094 19 4	3,812,860 19 0
Proceeds of Securities sold	2,596,686 1 11	5,729 — —	2,602,415 1 11
TOTAL, SEPARATE CREDITS ACCOUNT	6,396,452 — 4	17,823 19 4	6,414,275 19 8
LAND PURCHASE ACCOUNT (34 & 35 Vict. c. 48, s. 4).			
Interest and Sinking Fund (Installments):			
Installments of Interest:			
Current	463,323 — 4	122,902 2 9	586,225 2 1
Arrears	16,378 12 2	7,684 17 2	24,062 9 4
Installments of Sinking Fund:			
Current	185,792 8 —	65,697 4 1	251,489 12 1
Arrears	4,447 12 2	2,615 12 6	7,062 4 8
County Payments:			
Installments of Percentage	6,806 12 11	—	6,806 12 11
Purchasers' Insurance:			
Installments of Insurance Money	7,556 16 8	—	7,556 16 8
Payments by National Debt Commissioners	157 7 2	8 16 10	165 4 —
Sinking Fund (Miscellaneous):			
Redemption Money	11,920 19 7	1,541 10 10	13,461 10 5
Former County Percentage	25,892 12 2	16,628 2 2	42,520 14 4
Miscellaneous Receipts	4,978 1 9	1,549 2 1	6,527 3 10
Guarantee Fund:			
Advances from Guarantee Fund, to meet defalcations	57,043 10 7	17,738 16 8	74,781 7 5
Landlords' Interests in lieu of Rent, Act 1856 (s. 15)	187,425 13 —	90,555 11 2	277,979 10 8
TOTAL, LAND PURCHASE ACCOUNT	341,200 9 8	335,829 4 4	677,029 14 —
GRAND TOTAL, CASH ACCOUNT	32,940,324 14 10	1,379,897 19 —	34,320,221 4 8

I. (A).—(CASH)—continued.

C/s.

EXPENDITURE.	22nd August 1881 to 31st March 1901.	1st April 1900 to 31st March 1901.	TOTAL.
GENERAL ACCOUNT—continued.			
<i>Dr</i> General Accounts:	<i>£.</i> <i>s.</i> <i>d.</i>	<i>£.</i> <i>s.</i> <i>d.</i>	<i>£.</i> <i>s.</i> <i>d.</i>
For Payments to Mortgagees, &c. - - - - -	2,267,997 13 5	160,847 3 6	2,428,844 17 1
For Amount invested in Securities - - - - -	204,593 8 5	4,006 12 5	208,599 11 0
<i>Payments out of Court (Sellers' Accounts):</i>			
Under the Land Law (Ireland) Act, 1881 (s. 1) - - - - -	4,587 1 4	—	4,587 1 4
Under the Arrangements of Rent (Ireland) Act, 1882 - - - - -	12,504 8 4	—	12,504 8 4
Invested in Securities - - - - -	1,767 13 6	—	1,767 13 6
ARRANGEMENT OF RENT (IRELAND) ACT, 1882			
<i>The Irish Church Temporalities Account:</i>			
Payments to or for the benefit of Landlords - - - - -	583,730 6 3	—	583,730 6 3
Advances to Landlords in respect of Arrears of Rent - - - - -	27,000 2 11	—	27,000 2 11
Payments to the Commissioners of Public Works for Grants for Emigration and Migration purposes - - - - -	124,000 - -	—	124,000 - -
Rent-charges under Land Act, 1880, cancelled and charged on Irish Church Fund - - - - -	25,531 1 2	—	25,531 1 2
Refunded to Irish Church Temporalities Account - - - - -	8,500 - -	—	8,500 - -
<i>Advances under 16th Section:</i>			
Transfer to Irish Church Temporalities Account of the Amount repaid - - - - -	22,675 10 1	1,550 7 1	24,225 17 2
<i>Cancelled Dividends Bond:</i>			
Transfer of Interest on Sale of Securities held under s. 40 (5) Act, 1891 - - - - -	305 3 4	—	305 3 4
Real Estate and other Charges on various Holdings - - - - -	1,504 2 5	95 9 11	1,599 12 4
TOTAL, GENERAL ACCOUNT - - - - -	2,983,315 17 5	204,567 8 1	3,187,883 5 6
SEPARATE CREDITS ACCOUNT (50 & 51 Vict. c. 33, s. 14).			
Payments to Vendors, Mortgagees and others - - - - -	3,723,884 5 1	13,540 5 9	3,737,424 11 0
Amount invested in Securities - - - - -	2,616,250 5 2	4,222 10 9	2,620,472 16 1
TOTAL, SEPARATE CREDITS ACCOUNT - - - - -	6,340,134 5 3	17,762 16 8	6,357,896 19 1
LAND PURCHASE ACCOUNT (54 & 55 Vict. c. 45, s. 4).			
<i>Interest and Sinking Fund Installments</i>			
Payments of Interest and Dividends - - - - -	505,083 5 5	207,920 - 0	713,003 5 5
Payments to National Debt Commissioners on account of Sinking Fund - - - - -	187,953 7 4	57,914 9 1	245,867 6 5
<i>Cash Payments:</i>			
Payments to Guarantee Fund - - - - -	8,805 12 11	—	8,805 12 11
<i>Purchasers' Insurance:</i>			
Payments to National Debt Commissioners - - - - -	7,395 16 8	—	7,395 16 8
Transfer to Interest and Sinking Fund (Installments) Account - - - - -	187 7 2	8 16 10	195 23 2
<i>Sinking Fund (Miscellaneous):</i>			
Payments to National Debt Commissioners - - - - -	43,320 8 1	10,335 2 10	53,655 10 11
<i>Guarantee Fund:</i>			
Repayment of Advances (Arrears) - - - - -	17,241 4 10	8,751 15 3	25,992 5 13
Repayment of Advances (Surplus Cash) - - - - -	5,120 14 7	—	5,120 14 7
Landlords' Interest in lieu of Rent, Act 1880 (s. 35) - - - - -	152,905 15 6	21,294 10 4	174,199 16 0
TOTAL, LAND PURCHASE ACCOUNT - - - - -	698,543 1 7	288,214 4 1	986,757 5 8
<i>Balance:</i>			
On the 31st March 1900 - - - - -	30,541 9 7	—	30,541 9 7
On the 31st March 1901 - - - - -	—	68,917 10 4	68,917 10 4
GRAND TOTAL, CASH ACCOUNT - - - - -	37,540,824 14 23	1,879,857 19 -	39,420,681 4 3

	General Account.	Separate Credits Account.	Land Purchase Account.	TOTAL.
<i>Cash Balances:—</i>	<i>£.</i> <i>s.</i> <i>d.</i>	<i>£.</i> <i>s.</i> <i>d.</i>	<i>£.</i> <i>s.</i> <i>d.</i>	<i>£.</i> <i>s.</i> <i>d.</i>
Bank of Ireland - - - - -	55,321 5 7	18,113 15 10	4,432 2 1	77,866 12 8
Less Outstanding Orders - - - - -	4,603 2 2	265 18 11	685 12 10	5,553 12 3
<i>Sub-Accounts:</i>	50,718 - 10	14,807 16 11	3,747 9 5	69,272 15 4
	130 15 9	- - -	1 17 - 11	326 15 5
£.	50,718 5 1	14,807 16 11	8,750 8 4	69,272 10 4

Dr.

I. (B.)—SECURITIES.

SECURITIES PURCHASED, &c.	22nd August 1881 to 31st March 1900.	1st April 1900 to 31st March 1901.	TOTAL.
Balance :	£. s. d.	£. s. d.	£. s. d.
On 22nd August 1881	Nil	—	Nil
On 1st April 1900	—	983,133 12 10	—
Overdraft Deposits (Acts 1885-87) :			
Securities purchased at the request of Depositors, or carried to this Account	173,754 19 0	474 12 1	180,229 11 10
Overdraft Deposits (Acts 1891-96) :			
Guaranteed Land Stock issued and retained out of Advances of the whole Purchase Money, or purchased at the request of Depositors	303,780 19 4	123,132 13 8	912,742 13 —
Other Securities purchased at the request of Depositors	91,751 — 1	34 17 2	91,785 17 3
Purchase and Sales of Estates :			
Guaranteed Land Stock issued and retained for expenses of Purchase and resale of Estates	4,101 7 3	—	4,101 7 3
Sundry Estate Accounts :			
Guaranteed Land Stock issued to this Account or pur- chased	1,006,354 1 6	605,502 33 8	2,063,756 35 4
Other Securities purchased or transferred to this Account	1,034,609 — 5	20,849 17 8	1,063,778 17 13
Separate Credits Accounts :			
Guaranteed Land Stock issued to this Account or pur- chased	1,030,246 12 7	21,143 16 8	1,114,394 9 1
Other Securities purchased or transferred to this Account	3,201,642 11 5	10,864 19 8	3,292,320 11 3
Suitors' Accounts—Land Law (Ireland) Act, 1881 :			
Securities purchased	1,787 19 9	—	1,787 19 9
Orphaned Districts Board :			
Securities held under Section 90 (3), Act 1881	45,714 8 10	—	45,714 8 10
£.	5,550,286 16 9	1,843,240 19 10	5,600,000 3 2

Dr.

I. (C.)—GUARANTEED LAND STOCK, LIABILITY.

STOCK ISSUED.	From 26th August 1891 to 31st March 1900.	From 1st April 1900 to 31st March 1901.	TOTAL STOCK issued.
Balance	£. s. d.	£. s. d.	£. s. d.
	—	7,116,309 9 1	—
Stock Liability Account :			
Stock issued	7,118,339 13 4	1,967,917 — —	9,116,178 13 4
£.	7,118,339 13 4	8,104,128 9 1	9,116,178 13 4

Dr.

I. (D.)—GUARANTEED LAND STOCK authorised to be Created

STOCK AUTHORISED TO BE CREATED.	From 26th August 1891 to 31st March 1900.	From 1st April 1900 to 31st March 1901.	TOTAL STOCK created.
Balance	£. s. d.	£. s. d.	£. s. d.
	—	123,740 1 8	—
Amount created by Treasury Warrant	7,370,000 — —	1,998,000 — —	9,150,000 — —
£.	7,370,000 — —	2,021,740 1 8	9,150,000 — —

I. (B).—SECURITIES.

Cr.

SECURITIES SOLD, &c.	22nd August 1881 to 31st March 1900.	1st April 1900 to 31st March 1901.	TOTAL.
Guarantee Deposits (Acts 1888-89):	£. s. d.	£. s. d.	£. s. d.
Securities sold or transferred	63,123 2 -	15,360 18 2	78,484 - 2
Guarantee Deposits (Acts 1891-96):			
Sale of Guaranteed Land Stock (received from Advances or purchased at request of Depositors)	229,033 6 -	5,802 - -	234,835 6 -
Sale or Transfer of other Securities	70,848 13 10	60 - -	70,908 13 10
Purchase and Sale of Estates:			
Guaranteed Land Stock sold	4,101 7 3	-	4,101 7 3
Ready Estate Accounts:			
Guaranteed Land Stock sold or transferred	1,869,380 8 9	471,022 3 11	2,340,402 12 8
Other Securities sold or transferred	1,562,189 8 7	28,369 4 9	1,590,558 12 6
Separate Credits Account:			
Guaranteed Land Stock sold or transferred	1,020,387 14 0	30,197 3 2	1,050,584 17 2
Other Securities sold or transferred	3,507,040 5 1	8,032 8 10	3,515,072 13 11
Settlers' Accounts—Land Law (Ireland) Act, 1881:			
Securities sold	1,422 12 -	-	1,422 12 -
Oranged Districts Board:			
Securities transferred	45,714 3 10	-	45,714 3 10
Balance:			
On 31st March 1900	563,455 19 10	-	563,455 19 10
On 31st March 1901	-	1,283,435 19 -	1,283,435 19 -
Guaranteed Land Stock	£. s. d.		
Other Securities	1,002,830 15 -		
	322,582 5 -		
TOTAL	£. 1,205,416 13 -		
	£. 3,543,866 18 2	1,843,283 19 10	5,387,150 7 2

PURCHASE OF LAND (IRELAND) ACT, 1891.

Cr.

STOCK CANCELLED.	From 22d August 1891 to 31st March 1900.	From 1st April 1900 to 31st March 1901.	TOTAL STOCK cancelled.
Stock Liability Account:	£. s. d.	£. s. d.	£. s. d.
Stock cancelled	12,080 9 3	1,474 2 9	13,554 12 -
Balance	7,116,289 9 1	2,102,002 8 4	9,218,291 7 5
	£. 7,128,369 18 4	2,104,126 9 1	9,232,496 7 5

and Issues thereof, PURCHASE OF LAND (IRELAND) ACT, 1891.

Cr.

STOCK ISSUED AND INCURRED.	From 22d August 1891 to 31st March 1900.	From 1st April 1900 to 31st March 1901.	TOTAL STOCK issued.
Amount issued by Irish Land Commission	£. s. d.	£. s. d.	£. s. d.
Balance of Stock created but not issued	1,184,216 18 4	1,987,317 - -	3,171,533 18 4
	121,740 1 8	33,223 1 8	154,963 2 6
	£. 1,305,956 - -	2,020,540 1 8	3,326,496 1 8

R. E. Newell,
S. J. Lynch,
Frank E. Wrench,
Gerald Fitzgerald,
Sherragh O'Brien,

Irish Land Commissioners.